IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

Income Tax Application (L) No.43 of 2002

The Commissioner of Income Tax .. .. Applicant
v/s.
Piem Hotels Ltd. .. .. Respondent

Mr.A.N.Kotangale for Applicant.

Mr.P.C.Tripathi with Mr.Dinesh Vyas for respondent.

CORAM : H.L. GOKHALE &
J.P. DEVADHAR, JJ.

DATED : 18th September 2006

P.C. :

1. Heard Mr.Kotangale in support of this Application. Mr.Tripathi appears for the respondent.

2. The issue sought to be raised in this matter is concerning the replacement of linen in the hotel run by the respondent. The Tribunal has gone into this aspect and has rightly come to the conclusion that this will have to be considered as a revenue expenditure. We do not think that there is any reason to refer the matter for consideration to the Tribunal. Application is dismissed.

(H.L. GOKHALE, J.)

(J.P. DEVADHAR, J.)